Department of Finance

# STATE OF CALIFORNIA MANUAL OF STATE FUNDS

Fund: 3305
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From:

### **Legal Title**

Healthcare Treatment Fund

## **Legal Citation/Authority**

Proposition 56, Section 4.1

Revenue and Taxation Code section 30130.55 (a)

### **Fund Classification**

**GAAP Basis** 

Governmental/Special Revenue Funds

## **Fund Classification**

**Legal Basis** 

Governmental/Other Governmental Cost Funds

#### **Purpose**

To increase funding for the existing healthcare programs in accordance with Revenue and Taxation Code section 30130.55 (a).

## **Administering Agency/Organization Code**

Department of Health Care Services/4260

## **Major Revenue Source**

Transfer of cigarette tax revenue from the California Healthcare, Research and Prevention Tobacco Tax Act of 2016 Fund (Fund 3304).

#### **Disposition of Fund (upon abolishment)**

Pursuant to Government Code section 16346, in the absence of language that identifies a successor fund, any balance remaining in this fund upon abolishment, shall be transferred to the General Fund.

## **Appropriation Authority**

Annual appropriation in the Budget Act.

#### **State Appropriations Limit**

**Always Excluded** – Revenues in this fund are not proceeds of taxes and even after transfer, will never become proceeds of taxes because the major revenue source is specifically excluded per the Constitution.

#### **Comments/Historical Information**

Proposition 56 was passed by voters on the November 8, 2016 ballot.

See related Fund 3304.

New December 2016 FUND 3305